

## Summary of Financial Information and Business Results for the Third Quarter of FY2009 ending March 31, 2010

Date: February 9, 2010

Company Name : Juki Corporation  
 Listed on : Tokyo Stock Exchange (1st Section)  
 Security code : 6440  
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 Planned Date for Filing the Financial Statements Report : February 10, 2010  
 Planned Date for Start of Dividend Payment : —

(Rounded down to the nearest million yen)

1. Consolidated financial results for the 3rd quarter of FY2009 ending March 31, 2010 (April 1, 2009 through December 31, 2009)

(1) Consolidated operating results (accumulated) (Percentage figures denote year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	million yen	%	million yen	%	million yen	%	million yen	%
3rd quarter of FY2009 ending March 31, 2010	39,727	-40.4	-10,923	—	-10,857	—	-10,878	—
3rd quarter of FY2008 ended March 31, 2009	66,642	—	-584	—	-742	—	-3,680	—

	Net income per share	Diluted net income per share
	yen	yen
3rd quarter of FY2009 ending March 31, 2010	-84.18	—
3rd quarter of FY2008 ended March 31, 2009	-28.49	—

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	million yen	million yen	%	yen
3rd quarter of FY2009 ending March 31, 2010	95,893	10,653	10.8	80.50
FY2008 ended March 31, 2009	103,654	21,589	20.6	164.98

(Reference) Shareholders' equity: 3rd quarter of FY2009 ending March 31, 2010: 10,402 million yen; FY2008 ended March 31, 2009: 21,321 million yen

2. Dividends

(Record date)	Cash dividends per share				
	End of first quarter	End of second quarter	End of third quarter	Financial year end	Annual
	yen	yen	yen	yen	yen
FY2008 ended March 31, 2009	—	5.00	—	0.00	5.00
FY2009 ending March 31, 2010	—	0.00			
FY2009 ending March 31, 2010 (forecast)				0.00	0.00

(Note) Correction of dividend payment forecast in the 3rd quarter: None

3. Business performance forecasts for FY2009 ending March 31, 2010 (April 1, 2009 through March 31, 2010)

(Percentages denote year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Full year	58,800	-24.5	-11,300	—	-11,300	—	-11,400	—	-88.21

(Note) Correction of consolidated business performance forecast in the 3rd quarter: Yes

4. Others

(1) Transfer of important subsidiaries during the period under review (Transfer of specific subsidiaries that results in a change in the scope of consolidation):

None

(2) Simple accounting processing and particular accounting processing in association with the preparation of consolidated financial statements of the quarter:

Applied

[(Note) Refer to the details described in P. 4 (Item No.4 "Others" of the "Qualitative information and financial statements, etc.")]

(3) Changes in accounting principles, accounting procedures, presentation method and others in association with the preparation of consolidated financial statements of the 3rd quarter (Those which are stated in the "Basis of Preparation of the Consolidated Financial Statements of the 3rd quarter")

1) Changes due to the revision to the accounting standards, etc.: None

2) Changes due to any reason other than those in 1) above: None

(4) Number of shares issued (common stock)

1) Number of shares and outstanding at the end of the fiscal year (including treasury stock):

3rd quarter of FY2009 ending March 31, 2010: 129,370,899 shares,	FY2008 ended March 31, 2008:	129,370,899 shares
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2) Number of treasury stock at the end of the fiscal year:

3rd quarter of FY2009 ending March 31, 2010: 140,562 shares,	FY2008 ended March 31, 2009:	137,789 shares
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3) Average number of shares during the fiscal year (consolidated and accumulated period of the quarter):

3rd quarter of FY2009 ending March 31, 2010: 129,232,358 shares,	3rd quarter of the FY2008 ended March 31, 2009:	129,202,491 shares
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\* Explanation on the appropriate usage of business performance forecasts and other specific matters.

The above forecasts of operating results are made based on the assumptions, prospects and plans for the future available as of the date hereof.

The actual results may differ from the forecasted figures due to risks and uncertain factors involved in world economy, competitive status, and exchange rate fluctuations.

## [Qualitative information and financial statements, etc.]

### 1. Qualitative information on the business results (consolidated basis)

Consolidated sales of the third quarter of fiscal 2009 stood at 39,727 million yen (down 40.4% from the same period of the preceding fiscal year), and operating profit recorded a deficit of 10,923 million yen (a decline from the negative 584 million yen posted in the same period of the preceding fiscal year). Ordinary income recorded a deficit of 10,857 million yen (a decline from the negative 742 million yen in the same period of the preceding fiscal year). Net income recorded a deficit of 10,878 million yen (a decline from the negative net income of 3,680 million yen in the same period of the preceding fiscal year).

Following is the outline of the business results in each of our major business segments.

#### (1) Industrial sewing machines business

The sales showed a recovery from the bottom in the fourth quarter of fiscal 2008 but the recovery was generally weak up to the third quarter of fiscal 2009. As a consequence, consolidated net sales of industrial sewing machines stood at 25,563 million yen (down 33.6% from the same period of the preceding fiscal year).

#### (2) SMT systems business (pick-and-placers, etc.)

The sales showed a recovery from the bottom in the first quarter of fiscal 2009 but the recovery has been weak. As a consequence, consolidated net sales of SMT systems stood at 7,616 million yen (down 56.5% from the same period of the preceding fiscal year).

#### (3) Household sewing machines business

Though the advantageous effect was shown by the launching of new products, due to the influences of the sluggish personal consumption in the domestic market, consolidated net sales of household sewing machines stood at 1,691 million yen (down 6.5% from the same period of the preceding fiscal year).

#### (4) Electronic equipment and precision equipment business (IT-related equipment and related equipment of arcade machines, etc.)

The precision equipment business (related equipment of arcade machine, etc.) was withdrawn from its business in the first half of fiscal 2009. As a result, consolidated net sales of the electronic equipment and precision equipment business stood at 1,786 million yen (down 61.0% from the same period of the preceding fiscal year).

#### (5) Precision casting business (lost-wax products, etc.)

By the influences of falloff in housing demand etc. due to economic stagnation, consolidated net sales of the precision casting business stood at 2,097 million yen (down 26.5% from the same period of the preceding fiscal year).

### 2. Qualitative information of the consolidated financial position.

(Assets, liabilities, and net assets)

Total assets of the third quarter stood at 95,893 million yen by reduction of 7,760 million yen from the end of the preceding fiscal year. Current assets stood at 50,499 million yen by reduction of 12,471 million yen from the end of the preceding fiscal year owing to the decrease in inventories, merchandise and products, etc. Current liabilities stood at 60,727 million yen by reduction of 3,774 million yen owing to the increase in notes and accounts payable-trade, and the decrease in other current assets, etc. Net assets decreased by 10,935 million yen compared to the end of the preceding fiscal year, and stood at 10,653 million yen owing to the decrease in retained earnings, etc.

(Cash flows)

Cash flow from operating activities was an income of 724 million yen, due to the decrease in inventories, and the increase in notes and accounts payable-trade, etc.

Cash flow from investing activities was an outgo of 5,806 million yen, due to the purchase of tangible fixed assets, etc.

Cash flow from financing activities was an income of 3,021 million yen, due to the increase in long-term debt, etc.

As a consequence, cash and cash equivalents at the end of the third quarter stood at 6,826 million yen by reduction of 2,098 million yen from the end of the preceding fiscal year.

### 3. Qualitative information of the consolidated business performance forecast

The business forecast for fiscal 2009 leaves our forecast announced on October 6, 2009 unchanged.

### 4. Others

(1) Transfer of important subsidiaries during the period under review (Transfer of specific subsidiaries that results in a change in the scope of consolidation)

None

(2) Simple accounting processing and particular accounting processing in preparing the quarterly consolidated financial statements.

(Simple accounting processing)

1) Evaluation method of inventories

At the calculation of the inventory at the end of the third quarter, physical inventory check is abbreviated, and a rational method for calculating it on the basis of the physical inventory at the end of the first half of fiscal year is applied.

2) Calculation method of deferred and accrued accounts

A gross figure on the basis of a rational calculation method is applied for the amounts that fixed expenses occupy the major part and that the difference between the budgets and results is trifling.

3) Elimination of unrealized income and loss

The amount of inventory assets which occupy in the stock amount at the end of the quarter, and the ratio of gain and loss are calculated by estimating rationally.

4) Calculation method of deferred tax asset and liability

Regarding the judgment of collection possibility of the deferred tax asset, the future business forecast and the tax planning used in the preceding consolidated fiscal year are used.

(Particular accounting processing in association with the preparation of the quarterly consolidated financial statements)

1) Calculation of tax expenses

The normal effective tax rate after applying the tax effect accounting to net income before tax of the current consolidated fiscal year is rationally estimated. Thereafter, tax expenses are computed by multiplying quarterly net income by normal effective tax rate, etc.

2) Changes in accounting principles, accounting procedures, presentation method and others in association with the preparation of the quarterly consolidated financial statements.

None

## 5. Quarterly Consolidated Financial Statements

### (1) Consolidated Balance Sheets of the Third Quarter

(Unit: Million yen)

	End of the 3rd Quarter of FY2009 consolidated (as of December 31, 2009)	Summarized Consolidated Financial Statements of FY2008 (as of March 31, 2009)
<b>Assets</b>		
Current assets		
Cash and deposits	7,015	8,955
Notes and accounts receivable-trade	11,319	12,821
Marketable securities	6	44
Inventories, merchandise and products	19,181	27,286
Work in process	3,880	3,644
Raw materials and supplies	4,030	5,140
Others	6,105	6,145
Allowance for doubtful accounts	-1,038	-1,065
<b>Total current assets</b>	<b>50,499</b>	<b>62,971</b>
Fixed assets		
Tangible fixed assets		
Buildings and structures-net	20,032	8,862
Land	7,584	7,490
Others-net	5,698	12,662
<b>Total tangible fixed assets</b>	<b>33,315</b>	<b>29,016</b>
Intangible fixed assets	2,386	2,524
Investments and other assets		
Others	11,286	10,779
Allowance for doubtful accounts	-1,594	-1,636
<b>Total investments and other assets</b>	<b>9,692</b>	<b>9,142</b>
<b>Total fixed assets</b>	<b>45,394</b>	<b>40,683</b>
<b>Total assets</b>	<b>95,893</b>	<b>103,654</b>

(Unit: Million yen)

	End of the 3rd Quarter of FY2009 consolidated (as of December 31, 2009)	Summarized Consolidated Financial Statements of FY2008 (as of March 31, 2009)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable-trade	7,226	4,946
Short-term borrowings	42,011	45,326
Corporate bonds redeemable within 1 year	40	40
Income taxes payable, etc.	196	206
Reserve for bonuses	460	924
Others	10,791	13,057
<b>Total current liabilities</b>	<b>60,727</b>	<b>64,501</b>
Fixed liabilities		
Corporate bonds	630	660
Long-term borrowings	15,838	9,544
Reserve for retirement benefits	6,280	6,306
Accrued retirement benefits for Directors and Corporate Auditors	383	393
Others	1,380	659
<b>Total fixed liabilities</b>	<b>24,513</b>	<b>17,564</b>
<b>Total liabilities</b>	<b>85,240</b>	<b>82,065</b>
Net assets		
Shareholders' equity		
Capital stock	15,950	15,950
Capital surplus	8,976	8,977
Retained earnings	-8,483	2,394
Treasury stock	-57	-57
<b>Total shareholders' equity</b>	<b>16,386</b>	<b>27,264</b>
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	-93	-77
Deferred gains or losses on hedges	-101	-2
Foreign currency translation adjustment	-5,788	-5,863
<b>Total valuation and translation adjustments</b>	<b>-5,983</b>	<b>-5,943</b>
Minority interests	250	267
<b>Total net assets</b>	<b>10,653</b>	<b>21,589</b>
<b>Total liabilities and net assets</b>	<b>95,893</b>	<b>103,654</b>

## (2) Consolidated Statements of Income of the Third Quarter

(Unit: Million yen)

	End of the 3rd Quarter of FY2008 (From April 1 through December 31, 2008)	End of the 3rd Quarter of FY2009 (From April 1 through December 31, 2009)
Net sales	66,642	39,727
Cost of sales	45,250	34,531
Gross profit	21,391	5,196
Selling, general and administrative expenses	21,976	16,120
Operating income (loss)	-584	-10,923
Non-operating income		
Interest income	140	137
Dividends income	247	215
Foreign exchange gains	—	333
Others	580	686
Total non-operating income	968	1,373
Non-operating expenses		
Interest expenses	800	849
Syndicated loan commission	—	392
Others	325	65
Total non-operating expenses	1,126	1,306
Ordinary income (loss)	-742	-10,857
Extraordinary income		
Gain on sale of fixed assets	59	51
Foreign exchange gains through finance to subsidiaries	—	181
Others	—	67
Total extraordinary income	59	300
Extraordinary loss		
Loss on sale and disposal of fixed assets	78	95
Impairment loss	916	124
Loss on valuation of inventories	415	—
Loss on business reorganization	793	—
Valuation loss on investment securities	371	151
Special retirement expenses	—	—
Others	146	374
Total extraordinary loss	2,722	746
Net income (loss) before taxes and minority interests	-3,406	-11,303
Corporate income tax, inhabitants tax, and enterprise taxes	-1,387	-4,506
Corporate tax adjustments	1,672	4,096
Total income taxes	284	-409
Minority interests (loss)	-11	-16
Net income (loss)	-3,680	-10,878

## (3) Consolidated Statements of Cash Flows of the Third

(Unit: Million yen)

	End of the 3rd Quarter of FY2008 (From April 1 through December 31, 2008)	End of the 3rd Quarter of FY2009 (From April 1 through December 31, 2009)
<b>Cash flow from operating activities</b>		
Net income (loss) before taxes	-3,406	-11,303
Depreciation and amortization	2,595	2,629
Impairment loss	916	124
Loss on business reorganization	793	—
Increase (Decrease) in allowance for doubtful accounts	169	-67
Increase (Decrease) of reserve for retirement benefits	-85	-25
Increase (Decrease) of reserve for bonuses	-1,286	-463
Increase (Decrease) of reserve for bonuses to directors and corporate auditors	-114	—
Interest and dividends income	-387	-352
Interest expenses	800	849
Loss (Gain) on valuation of investment securities	371	151
Decrease (Increase) in notes and accounts receivable-trade	3,839	1,687
Decrease (Increase) in inventories	-2,870	9,159
Increase (Decrease) in notes and accounts payable-trade	-6,585	2,325
Increase (Decrease) in accrued consumption taxes	-37	-615
Increase (Decrease) in notes discounted	-253	-184
Others	-339	-2,974
<b>Subtotal</b>	<b>-5,882</b>	<b>939</b>
Interest and dividends income received	386	350
Interest expenses paid	-806	-842
Payments for business reorganization	-1,920	-705
Income taxes paid or refunded	-2,042	982
<b>Cash flow from operating activities</b>	<b>-10,264</b>	<b>724</b>
<b>Cash flow from investing activities</b>		
Purchase of tangible fixed assets	-3,288	-5,861
Proceeds from sale of tangible fixed assets	353	97
Others	32	-42
<b>Cash flow from investing activities</b>	<b>-2,903</b>	<b>-5,806</b>
<b>Cash flow from financing activities</b>		
Increase (Decrease) in short-term borrowings-net	12,326	-2,164
Proceeds from long-term debt	6,730	11,219
Repayments of long-term debt	-6,157	-6,094
Payment for redemption of bonds	-500	-30
Cash dividends paid	-1,237	-5
Cash dividends paid to minority shareholders	-24	—
Others	28	97
<b>Cash flow from financing activities</b>	<b>11,166</b>	<b>3,021</b>
Effect of exchange rate changes on cash and cash equivalents	-287	-39
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-2,288</b>	<b>-2,098</b>
<b>Cash and cash equivalents at the beginning of the fiscal year</b>	<b>9,940</b>	<b>8,925</b>
<b>Cash and cash equivalents at the end of the 1st half</b>	<b>7,652</b>	<b>6,826</b>

(4) Events and Conditions which indicate there could be Substantial Doubt about Going Concern Assumption  
None

(5) Business Segment Information

[Segment information by business][Segment information by business]

3rd Quarter of FY2008 consolidated (April 1, 2008 through December 31, 2008) (Unit: Million yen)

	Industrial Sewing Machines	SMT Systems	Household Sewing Machines	Electronic Equipment and Computer Peripherals	Precision Casting	Others	Total	Intersegment Elimination and/or Unallocated Amount	Consolidated
Net sales									
(1) Sales to external customers	38,482	17,506	1,808	4,580	2,851	1,413	66,642	—	66,642
(2) Intersegment sales or transfer	511	264	258	570	71	297	1,974	(1,974)	—
Total	38,993	17,770	2,066	5,150	2,923	1,711	68,616	(1,974)	66,642
Operating income (loss)	1,231	-60	-1,238	483	80	-208	287	(872)	-584

3rd Quarter of FY2009 consolidated (April 1, 2009 through December 31, 2009) (Unit: Million yen)

	Industrial Sewing Machines	SMT Systems	Household Sewing Machines	Electronic Equipment and Computer Peripherals	Precision Casting	Others	Total	Intersegment Elimination and/or Unallocated Amount	Consolidated
Net sales									
(1) Sales to external customers	25,563	7,616	1,691	1,786	2,097	972	39,727	—	39,727
(2) Intersegment sales or transfer	325	193	319	99	29	217	1,185	(1,185)	—
Total	25,889	7,810	2,011	1,885	2,126	1,189	40,913	(1,185)	39,727
Operating income (loss)	-5,128	-3,729	-328	-58	-63	-91	-9,400	(1,523)	-10,923

(Notes) 1. The business segments are based on the classification used by the Company internally for its business.

2. Principal products by business segment are as follows:

- |                                                             |                                                           |
|-------------------------------------------------------------|-----------------------------------------------------------|
| (1) Industrial Sewing Machines Business:                    | Industrial sewing machines                                |
| (2) SMT Systems Business:                                   | Pick-and-placers                                          |
| (3) Household Sewing Machines Business:                     | Household sewing machines                                 |
| (4) Electronic Equipment and Computer Peripherals Business: | Arcade machines, IT-related equipment, etc.               |
| (5) Precision Casting Business:                             | Lost-wax products, MIM (Metal Injection Molding) products |
| (6) Others:                                                 | Dies and molds, press products, etc.                      |

## [Geographical Segments Information]

3rd Quarter of FY2008

(April 1, 2008 through December 31, 2008)

(Unit: Million yen)

	Japan	Americas	Asia	Europe	Total	Intersegment Elimination and/or Unallocated	Consolidated
Sales and Operating Income (Loss)							
Net sales							
(1) Sales to customers	21,460	7,167	29,651	8,362	66,642	—	66,642
(2) Intersegment sales	33,354	51	8,123	67	41,596	(41,596)	—
Total	54,815	7,218	37,774	8,430	108,238	(41,596)	66,642
Operating income (loss)	-959	276	-485	347	-821	236	-584

3rd Quarter of FY2009

(April 1, 2009 through December 31, 2009)

(Unit: Million yen)

	Japan	Americas	Asia	Europe	Total	Intersegment Elimination and/or Unallocated	Consolidated
Sales and Operating Income (Loss)							
Net sales							
(1) Sales to customers	11,118	3,269	21,603	3,736	39,727	—	39,727
(2) Intersegment sales	14,294	145	3,701	70	18,211	(18,211)	—
Total	25,413	3,415	25,304	3,806	57,939	(18,211)	39,727
Operating income (loss)	-9,175	-350	-864	-214	-10,604	(319)	-10,923

[Overseas Sales]

3rd Quarter of FY2008 consolidate (April 1, 2008 through December 31, 2008) (Unit: Million yen)

	Americas	Asia	Europe	Others	Total
I Overseas sales	7,180	31,061	10,105	27	48,375
II Consolidated sales	—	—	—	—	66,642
III Percentage of overseas sales in consolidated sales	10.8%	46.6%	15.2%	0.0%	72.6%

3rd Quarter of FY2009 (April 1, 2009 through December 31, 2009) (Unit: Million yen)

	Americas	Asia	Europe	Others	Total
I Overseas sales	3,330	22,420	4,079	83	28,913
II Consolidated sales	—	—	—	—	39,727
III Percentage of overseas sales in consolidated sales	8.4%	56.4%	10.3%	0.2%	75.3%

(6) Extreme variation in Shareholders' equity:

None